

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2979/1dn
MES:wlj:ph

September 23, 2011

Senator Wanggaard:

As you requested, this bill first applies to taxable years beginning on January 1, 2011. Typically, bills that take effect after August 1 of a year first apply to taxable years beginning on January 1 of the year following the year in which they take effect. This is because the Department of Revenue needs time to prepare and print the tax forms. With regard to this bill, because it will not be enacted until at least October 2011, the usual initial applicability provision would be January 1, 2012. This drafter's note is meant to alert you that a January 1, 2011, initial applicability provision could be difficult for DOR to administer.

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